A Message From The President

I hope everyone enjoyed the holiday season with their loved ones. I’ve truly enjoyed the last seven months as your President and I am looking forward to completing my term through May 2014. I would like to wish all our members continued success in your practices.

Over the past year, the committees have held more than 30 meetings educating our chapter’s members. In addition, we held the Ellen Gordon Run/Walk, the COAP Event, the Annual Golf Outing, the Bankers’ Meeting, Student Night, Attorneys/Accountants’ Night, and the Annual Blood Drive. Our Young CPA Committee alone held several well-attended events including a holiday networking event that benefitted Ronald McDonald House Charities just last month. Thanks to all for making these events and meetings so successful.

On December 10, we had our first (and more to come) joint Nassau/Suffolk legislation breakfasts with local politicians to discuss the impact of current legislation and proposed changes and how they impact our profession and our clients. There was great dialogue and I look forward to a continuation of this process for our members’ voices to be heard.

On January 15, we’ll have our annual CPA Ethics Update, in conjunction with our managing partners’ meeting, to be held at The Chateau Briand in Carle Place. January 30 will be our joint Nassau/Suffolk Bankers’ Meeting at The Crest Hollow Country Club. Year after year, this event has proven to be one of our most popular. Please visit our Chapter website for additional information about both events and/or to register.

You may remember the October “Committee Spotlight” about our Financial Literacy Committee. I’m happy to report they have confirmed the date of their first-ever Financial Literacy Fair. It will take place this May 3 from 10 am to 2 pm at Commerce Plaza in Levittown. This fun, family event will teach young children the basics of money, spending, and saving – all extremely important in this day in age.

I’d like to thank the officers, board, and all the committee chairs for working so hard this past year. 2013 was extremely successful for our chapter, as we saw both event attendance and donations to charitable causes increase. I would also like to extend a thank you to NCCPAP for allowing us to partner with them at the Long Island Tax Professionals Symposium this past November, as they invited some of our Chapter members to speak at the three-day event.

As fruitful as 2013 was for the Chapter, we have so much in store for the New Year. I hope to see you all at our upcoming meetings and events and I am looking forward to the remaining months as your President.

Wishing you all a very happy, healthy and prosperous New Year!

Sincerely,

Scott Sanders, CPA
President
Nassau Chapter
January 2014

CFO & Financial Executives
Wednesday 22nd
Retirement Income Planning (emphasis on Annuities & LT Care)
Melzer Lippe
8:00 AM - 10:00 AM

Chapter Meeting
Wednesday 15th
Town Hall Ethics
Chateau Briand
6:00 PM - 8:30 PM

Cooperation with Bankers & Credit Grantors
Thursday 30th
Jr. Nassau/Suffolk
Cooperation w/ Bankers
Crest Hollow Country Club
6:00 PM - 8:30 PM

Estate Planning & Personal Financial Planning
Saturday 11th
All-Day Conference
On Parade Diner
9:00 AM - 5:00 PM

Financial Planning
Estate Planning & Personal Financial Planning
8:00 AM - 10:00 AM
Meltzer Lippe
Care)
(Annuities & LT Retirement Income Planning
CFO & Financial Executives
January 2014
8:00 AM - 10:00 AM
On Parade Diner
Roundtable Discussion
Post-Tax Season Issues - Small Firm MAP
Tuesday 22nd
April 2014

Financial Literacy
Committee
January 16th
At the office of:
Justine DeVito Tenney
WeiserMazars LLP
60 Crossway Park Drive West, Suite 301
Woodbury, NY 11797

Taxation Committee
Tuesday 28th
7:30 AM - 10:30 AM
3.8% Net Investment Tax
Patient Protection & Affordable Care Act
Final Capitalization Regulations
Mulleridge Inn
585 North Broadway, Jericho

Practice Continuity
Friday 24th
On Parade Diner
Practice Continuation Committee
Cocktail Hour
Thursday 16th
Wickers Restaurant
206 West Old Country Road
Hicksville, N.Y. 11801
6:00 PM - 9:30 PM

Small Firm MAP
Wednesday 29th
"Loan-Ranger"
Jt. w/ NCCPA-N/S Chapter
On Parade Diner
8:00 AM - 10:00 AM

February 2014

CFO & Financial Executives
Tuesday 25th
Linkedin for CFOs & Controllers
Melzer Lippe
Jt. With Suffolk Chapter
8:00 AM - 10:00 AM

Financial Literacy
Committee
Thursday 13th
At the office of:
Justine DeVito Tenney
WeiserMazars LLP
60 Crossway Park Drive West, Suite 301
Woodbury, NY 11797

Small Firm MAP
Friday 21st
Tax Season Issues - Roundtable Discussion
On Parade Diner
8:00 AM - 10:00 AM

March 2014

CFO & Financial Executives
Tuesday 25th
Commercial Insurance Update (Market Trends Business Interruption Coverage)
Melzer Lippe
8:00 AM - 10:00 AM

Financial Literacy
Committee
Thursday 20th
At the office of:
Kathy Catanno
Commerce Plaza
152 Center Lane
Levittown, NY 11756

Small Firm MAP
"NO MEETING"
TAX SEASON"

April 2014

CFO & Financial Executives
Tuesday 22nd
PEOs and Self Insurance
Melzer Lippe
8:00 AM - 10:00 AM

Financial Literacy
Committee
Thursday 24th
At the office of:
Kathy Catanno
Commerce Plaza
152 Center Lane
Levittown, NY 11756

Practice Continuity
Friday 25th
Structural, Tax, and Contractual Details in Succession Arrangements
On Parade Diner
8:00 AM - 10:00 AM

Small Firm MAP
Thursday 17th
Post-Tax Season Issues - Roundtable Discussion
On Parade Diner
8:00 AM - 10:00 AM
Since its inception approximately 10 years ago, the main focus of the CFO and Financial Executive Committee is to provide a forum for CFOs to:

- Develop and maintain senior-level contacts;
- Exchange ideas with peers; and
- Obtain continuing professional education.

The key benefit of the committee is the creation of a vast resource network that allows financial executives to interface regularly on issues that arise at their respective offices and corporations. Many assume their company’s CFO will have the answer to any financial issues that may come up. Other times, the financial officer of an organization may work in isolation and not have a support network of peers to discuss such financial issues with. The CFO and Financial Executive Committee seeks to forge an alliance among trusted executives in the industry, so that they may better serve the Chapter, their clients, and their businesses.

The committee has approximately 30 members, comprised of CFOs, VPs of Finance, or high-level Controllers, mostly from private enterprises. Members routinely reach out to executives in the accounting, financial, legal, and general management industries for assistance with problem solving and strategy. During each meeting, a member can confidentially access the resources of the roundtable format to gain trusted advice in an expedited manner.

Each meeting normally includes an expert speaker discussing topics agreed to by committee members in advance. Two hours of CPE credit is earned for each meeting, with regular members earning 12-16 hours of credit per year.

Just last month, the committee’s meeting focused on Information Security Plans. Additional meetings are currently in the works regarding Retirement Income Planning on January 22nd and a Commercial Insurance Update on March 25th.

In an effort to pool resources, the committee began partnering with the Suffolk Chapter’s CFO Committee last year. “LinkedIn and Social Media for CFOs and Controllers” will be held on February 25th, in partnership with Suffolk. Other meeting topics typically include tax, accounting & auditing updates, and healthcare plan & design. Please check the newsletter and the Chapter website for additional information and updates regarding the committee’s meetings.

The committee has grown primarily through word of mouth and referrals from CPA firms, attorneys, and bankers. Each year a few members join after reading about the CFO Committee in NYSSCPA publications. New members are welcomed and encouraged to attend any and all upcoming meetings. Your insight and support is always appreciated.

For more information, please contact:

Anthony Aronica, CPA
Co-Chair
aaronica@graphicpaper.com

Manlio Cafiero, CPA
Co-Chair
mcafiero@scalesair.com
The Nassau Chapter Practice Continuity Committee was formed to provide our members with a resource for education, networking and assistance with concerns about firm succession under extraordinary circumstances. Towards this goal, our committee meets quarterly to discuss succession issues, conducts networking opportunities and provides educational materials to assist our members. Our next meeting will be held on January 24, 2014. Alex Resnick, CPA and partner with Wild, Maney & Resnick, CPA’s, has organized a meeting on Practice Continuation arrangements, including attention to legal and regulatory limitations, ethical concerns and exposure to liability issues.

Alex has arranged guest speaker Kenneth Gross, of PACE Professional Services and Thomas Maisero of Wilsner, Elser, Moskowitz, Edelman & Dicker LLP. Ken and PACE specialize in malpractice insurance coverage for the CPA industry including understanding the special needs of practitioners during acquisitions, mergers, practice continuation agreements, retirements, and other situations both common and unusual.

Thomas represents accounting firms and related organizations in the full range of their legal matters, including litigation of malpractice claims, investigation of ethics violations, disputes over restrictive covenants, litigation of securities fraud claims, and responses to subpoenas from the IRS and SEC. He also advises on the licensing process, partnership agreements, cyber breaches, mergers and acquisitions and other areas. Topics will include discussions on all matters related to practice continuation and similar CPA relationships. There will be time for Q&A, so bring your questions and concerns for these experts to address.

Our final meeting for the Chapter year is scheduled for April 25, 2014. Robert Barnett, an attorney and partner in the firm of Capell Barnett Matalon & Schoenfeld LLP will join together with Joel Sinkin, President of Transition Advisors, LLC, a firm that exclusively consults on transactions for public accounting firms, to address the structural, tax and contractual details to be considered in succession arrangements.

Our annual Networking Event has been rescheduled for January 16, 2014. Please see the announcement in this newsletter to register for this event.

Please mark your calendar and register for our January 24, 2014 meeting at 8AM at On Parade Diner using the coupon in this newsletter. For more information, on this event or our Committee, contact us at ginette@morriscpas.com. We look forward to seeing you in the New Year.

Craig R. Morris, Chairman
Larry Bloom, Co-chairman
Anthony Basile, Co-chairman
Eliot Lebenhart, Co-chairman
The Affordable Care Act

The Affordable Care Act represents a significant change in the delivery of health care in the United States. After withstanding a constitutional challenge, the Affordable Care Act is on track to maintain its scheduled implementation, although some of the most controversial provisions such as the employer mandate will not be fully effectuated until a later date. We as citizens should be familiar with the new law and prepare for its ramifications.

Among the most critical provisions of the Affordable Care Act is the imposition of open enrollment which effectively forces insurers to accept any and all applicants for coverage. The law will further limit the ability of carriers to charge applicants different prices based on the expected health risks, permitting them to vary prices solely on the basis of family size, domicile, an applicant’s age, and use of tobacco. Other important protections mandated by the ACA are eliminating lifetime and annual limits on benefits, prohibiting rescissions of health insurance policies due to illness or unintentional error, providing coverage for those who are uninsured due to pre-existing conditions, and allowing children to stay on their parent’s policies until age 26.

With an estimated nine million Americans newly eligible for Medicaid and as many as seven million buying a subsidized health plan through newly established exchanges (developed to provide coverage for those who would not be able to obtain otherwise), the ACA will lead to a drastic increase in health spending by our federal government. Financing this expansion will require an increase of government revenues, (taxes) derived in part from the following sources: a reduction in the amount of deductible medical expenses that effectively reduce taxable income for those taxpayers who “itemize” rather than take a “standard” allowance, and additional payroll and investment income taxes for high income taxpayers.

For income tax purposes, individuals are allowed an itemized deduction for unreimbursed medical expenses, but only to the extent such expenses exceed 7.5% of their adjusted gross income. ACA increases the threshold for the itemized deduction for medical expenses from 7.5% of AGI to 10% for regular income tax purposes. So a taxpayer with AGI of $100,000 and $10,500 in medical expenses could claim a $3,000 deduction in 2012, but only $500 in 2013. The increased threshold does not apply if either the taxpayer or his/her spouse turn 65 before the end of years 2013-16; the exemption is rescinded in 2017. For purposes of the Alternative Minimum Tax, medical expenses are deductible only to the extent costs exceed 10% of AGI, and the new law does not change the AMT treatment.

As anyone who has ever worked and drawn a salary is well aware, the Federal government imposes a tax on the amount of wages remitted by an employer to its employees. The FICA Tax, as it is commonly known, is composed of two parts: a Social Security tax equal to 6.2% of wages up to the taxable wage base ($113,700 in 2013) and a Medicare tax equal to 1.45% of all wages. Both employer and employee are subject to FICA tax, with the employee’s portion withheld directly from his salary. Under the ACA, the employee portion of the Medicare tax is increased by an additional tax of 0.9% on wages in excess of the threshold amount of $250,000 for married couples filing jointly, $125,000 for married couples filing separately, and $200,000 for all others. However, unlike the general 1.45% Medicare tax which applies to all wages, the additional tax is levied only...
when an individual’s wages pass the $200,000 mark. Thus an employee may be subject to extra withholding (by virtue of making over $200,000) but not liable for the additional 0.9% tax (combined income with spouse less than $250,000). This person will receive a credit for the tax withheld.

Starting in 2013 the health reform law imposes a new 3.8% tax on net investment income for higher income individuals. For such persons the net investment income, which includes interest, dividends, annuities, realties and rents, is subject to a tax to the extent their modified AGI exceeds $250,000 in the case of joint returns, $125,000 for married couples filing separately and $200,000 in all other situations. A married couple filing jointly whose MAGI is $300,000, $100,000 of which is net investment income, will pay a new tax of $1,900: 3.8% of the lesser of the amount of net investment income ($100,000) or $50,000 (the excess of $300,000 AGI over the $250,000 threshold). Had the net investment income been $25,000, the tax would have been only $950.

While Republicans and Democrats debate the merits of the Affordable Care Act, we can all agree that the new law will force more of us to pay closer attention to our individual spending on medical services. A trend towards Americans becoming knowledgeable and engaged consumers of health care rather than passive beneficiaries is a positive development. A paradigm shift is necessary to help our citizenry make more responsible choices about their use of care. Programs which insulate the expense and encourage consumption escalate health care costs overall. President Obama recently asserted that seniors’ misunderstanding of their Medicare benefits costs our country $750 billion annually. Fraud and waste would be endemic to any enterprise wherein the buyer is not answerable for the use (or misuse) of the product/service provided. Whether it is through taking better care of ourselves, making more prudent decisions about utilization or bearing a greater share of disbursements, the fight against increasing health care costs begins with a change in our notion of personal accountability.

Daniel G. Mazzola, CPA, CFA, CFP is an Investment Advisor Representative with American Portfolios Advisors, Inc. He has been approved by the NYS Board of Education to teach classes for continuing education credits to CPAs licensed in New York. Recently, he made presentations at the NYS Society of CPAs Personal Financial Planning Conference and the Long Island Tax Professionals Symposium on social security spousal benefits, and at the New York Public Library on the Affordable Care Act. His website is www.danmazzola.com.
Like many, I was drawn to the topic of financial literacy out of a concern for the many recent casualties of the “great recession.” The people hurt have ranged from those already living on the margin the quote-un-quote “working class” that were encouraged to take on debt beyond their true ability to pay all the way up to previously wealthy doctors and other professionals that lacked the financial training to know not to concentrate their investments in one place, yes that’s right “can you say Madoff?” I’ll confess it was the Madoff scandal that made me first wonder why his victims had not known better. That pushed me to realize how important some financial education is no matter what skills and knowledge people will otherwise use to earn their livings and how fortunate I was to have had undergraduate training in accounting and economics, as well as graduate level training in Finance and Accounting.

Still, I knew what saved me from being as vulnerable as the victims of unscrupulous mortgage brokers or hedge fund managers were just some very basic concepts that don’t require years of business related education to obtain, i.e., live within your means, diversify your investments, comparison shop, and plan ahead. That in turn made me wonder why there isn’t the equivalent of a “Health” class in high school focused on financial health. It is understood that money doesn’t buy happiness, but it can protect against some known sources of sadness. That is a little background on what lead me to join our NYSSCPA’s Nassau Chapter’s Financial Literacy Committee and this opportunity to share a list of highly worthwhile, yet free, web-based resources with other Chapter members.

What follows here is a list of well funded highly regarded financial literacy (FL) websites, organized by their target audience’s ages:

**Adults of All Ages:**

- **Better Money Habits** – Online selection of brief high quality video lesson across a broad range of FL topics, i.e., time value of money, budgeting, and credit scores to name a few. Provided free from a partnership between the Khan Academy and Bank of America [http://www.bettermoneyhabits.com](http://www.bettermoneyhabits.com)

- **Money Smart** – A Financial Education Program providing both free online or free CD based lessons, upon requests from the Federal Deposit Insurance Corporation [http://www.fdic.gov/consumers/consumer/moneysmart/adult.html](http://www.fdic.gov/consumers/consumer/moneysmart/adult.html)

- **360 Degrees of Financial Literacy** – Informative articles grouped for people at different life stages, from tweens & teens to retirees, provided by the American Institute of CPAs [http://www.360financialliteracy.org/](http://www.360financialliteracy.org/)

**Middle & High School Students:**

- **Gen I Revolution** – Online games and lessons, from the Council for Economic Education (CEE) with support from the FINRA Investor Education Foundation and H&R Block Dollars & Sense [http://www.genirevolution.org/](http://www.genirevolution.org/)
Free, Convenient and Sometimes Fun Financial Literacy Resources (continued)

- **Money Smart for Young Adults** – A Financial Education Program for 12 to 20 year olds that provides free CD Rom lessons, upon requests from the Federal Deposit Insurance Corporation [http://www.fdic.gov/consumers/consumer/moneysmart/young.html](http://www.fdic.gov/consumers/consumer/moneysmart/young.html)

**Elementary School Students:**


- **Money Smart for Elementary School Students module** – introduces key personal finance concepts to children ages five-eight. Lessons and activities available for immediate download at [http://www.fdic.gov/consumers/consumer/moneysmart/young.html#MSES](http://www.fdic.gov/consumers/consumer/moneysmart/young.html#MSES)

Please consider sharing some of the above with your clients and family. You could even keep some of the free Money Smart CDs on hand as valuable, though costless, gifts for others in your life. You can check out our committee page for additional valuable links at [http://www.nysscpa.org/page/nassauchapterfinlitcom](http://www.nysscpa.org/page/nassauchapterfinlitcom).

Thank you for your attention to this important topic. Here's wishing you and yours a healthy and financially sound 2014.

Sincerely,

Dr. Timothy G. Coville,

Financial Literacy Committee Secretary
NYSSCPA Nassau CFO Committee

The CFO & Financial Executives Committee would like to invite CPAs in industry to participate in our monthly meetings. Our committee provides a confidential forum for CFOs to seek advice and provide experienced guidance to fellow professionals. Prior to each seminar, the committee allocates time for a “roundtable” discussion. Prospective members should be a CFO or the most senior financial person at their company. The dates and topics for our upcoming committee meetings are detailed below. We look forward to seeing you at a meeting soon.

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>LOCATION</th>
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<tr>
<td>Jan. 22, 2014</td>
<td>Retirement Income Planning</td>
<td>Mineola</td>
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<tr>
<td>Feb. 25, 2014</td>
<td>LinkedIn &amp; Social Media for CFOs</td>
<td>Melville</td>
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<td>Mar. 25, 2014</td>
<td>Commercial Insurance Update</td>
<td>Mineola</td>
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<tr>
<td>Apr. 22, 2014</td>
<td>PEOs &amp; Self Insurance</td>
<td>Mineola</td>
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<tr>
<td>May 20, 2014</td>
<td>CFO Best Practices</td>
<td>Mineola</td>
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Committee meetings are held on a monthly basis from September through June.

MEETING TIME & FORMAT:
8am to 10am (Two CPE credits)     light breakfast served     $10 meeting fee

MEETING LOCATIONS:
Mineola: Meltzer, Lippe, Goldstein & Breitstone - 190 Willis Ave., Mineola, NY 11501
Melville: location to be decided

COMMITTEE CO-CHAIRS:
Anthony Aronica, CPA, CFO: Graphic Paper  aaronica@GraphicPaper.com  631-964-8225
Manlio Cafiero, CPA, CFO: Scales Industrial  mcafierno@scalesair.com  516-248-9096

Please RSVP:
Email this form to: aaronica@graphicpaper.com
Or fax this form to: 631-439-8822
### NYSSCPA – NASSAU CHAPTER

**Small Firm MAP Meeting Topics 2014***

**EFFECTIVE JULY 1, 2013**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Speaker/Moderator</th>
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<tr>
<td>January 29, 2014</td>
<td>“Loan-Ranger” Joint Meeting with NCCPAP-N/S Chapter</td>
<td>Eliot Lebenhart, CPA</td>
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<td>February 21, 2014</td>
<td>Tax Season Issues – Roundtable Discussion</td>
<td>Scott Sanders, CPA, PFS, CFP, CFS</td>
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<td>Eliot Lebenhart, CPA</td>
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<td>Kenneth Hauptman, CPA</td>
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<td>Alex Resnick, CPA</td>
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<tr>
<td>March 2014</td>
<td>No Meeting — Tax Season</td>
<td>Scott Sanders, CPA, PFS, CFP, CFS</td>
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<tr>
<td>April 17, 2014</td>
<td>Post-Tax Season Issues — Roundtable Discussion</td>
<td>Eliot Lebenhart, CPA</td>
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<td>Kenneth Hauptman, CPA</td>
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<td>Alex Resnick, CPA</td>
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<td>Ira Rosenbloom</td>
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<td>How You Define “Running Your Practice”</td>
<td>Scott Sanders, CPA, PFS, CFP, CFS</td>
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<td>Eliot Lebenhart, CPA</td>
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<td>Alex Resnick, CPA</td>
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All meetings will be held at On Parade Diner, 7980 Jericho Turnpike, Woodbury, NY 11797

Time: 8:00 - 10:00 am (breakfast included)

Paid in Advance - $25.00  Cost at the Door - $30.00 (Note new fee at Door)

**You Can Contact Your Co-Chairmen as Follows:**

- Scott Sanders, CPA, PFS, CFP, CFS  516 938-5219
- Eliot Lebenhart, CPA  516 430-5400
- Kenneth Hauptman, CPA  516 364-8888
- Alex Resnick, CPA  516 364-8888

All meetings are held on Fridays unless otherwise noted.

*Please note, meeting dates, topics and speakers are subject to change. **Speaker(s) TBD
Save the Date!

Nassau Chapter All-Day
Estate and Personal Financial Planning Conference

Presented by the Estate and Personal Financial Planning Committee, Nassau Chapter, New York State Society of Certified Public Accountants

TOPICS AND SPEAKERS:

Form 1041 – Income Taxes after ATRA
Robert S. Barnett, CPA, Esq., Capell Barnett Matalon & Schoenfeld LLP

Updates on Elder Law and Medicaid Planning
Steven H. Stern, CELA, Davidow, Davidow, Siegel & Stern, LLP

Selecting and Designating the Proper Beneficiaries for Qualified Plans and IRAs
Victor Finmann, Esq., Cullen & Dykman, LLP

Estate Planning Update for 2014 and Beyond
Eric M. Kramer, CPA, Esq., Farrell Fritz, P.C.

Defective Grantor Trusts
Neil D. Katz, JD, LLM, Katz, Bernstein & Katz, LLP

Trust-Owned Life Insurance Issues, Consequential Liabilities and Corrective Strategies
Henry Montag, CFP, CLTC, Financial Forums, Inc.
E. Randolph Whitelaw, AEP, Trust Asset Consultants, LLC

709 & 706 Preparation for the Practitioner
TBD

And a Q&A Panel Discussion with Our Presenters – Have your questions ready!

Nassau Chapter President:
Scott Sanders, CPA/PFS, CFP, CFS
Sanders, Thaler, Viola, & Katz, LLP

Conference and Committee Chairpersons:
Christine Hallahan, CPA,
Wagner, Ferber, Fine & Ackerman, CPAs
Eric Kramer, CPA, Esq., Farrell Fritz, P.C.
Scott Sanders, CPA, PFS, CFP, CFS,
Sanders, Thaler, Viola, & Katz, LLP
Yvonne Cort, Esq., Karen J. Tenenbaum, P.C.

Save the Date!
Saturday, January 11, 2014
Melville Marriott
Long Island
1350 Walt Whitman Road
Melville, NY 11747
9:00 a.m.–5:15 p.m.
(Registration and Networking Breakfast begin at 8:30 a.m.)

Designed for: Financial professionals who have basic knowledge of taxation and estate planning.

Objective: To update participants on the impact of recent legislation and tax law changes, and to provide practical application in compliance.

Course Details:
Time: 9:00 a.m.–5:15 p.m. (Registration and Networking Breakfast begin at 8:30 a.m.)
Course Level: Update
Prerequisite: None
Method of Presentation: Lecture, panel discussion, and question-and-answer session
Field of Study: Taxation
Recommended CPE Credit Hours: 8
Developer: Nassau Chapter Estate and Personal Financial Planning Committee, NYSSCPA
Course Code: 28601456
Member Fee: $150
Nonmember Fee: $250

Register Today!
Register online at www.nysscpa.org.
Register by fax at (866) 496-1354. Register by phone at (800) 537-3635.
UPCOMING MEETINGS & EVENTS

Nassau Chapter
Annual CPA Ethics Update

Wednesday January 15, 2014
Chateau Briand
440 Old Country Road, Carle Place, NY 11514
Cocktails: 5:30 p.m. (check-in begins at 5:00pm)
Dinner: 6:30 p.m.
CPE only: 6:45 p.m. (check-in begins at 6:30pm)

CPA Ethics Update: General Ethics
Objective: To provide knowledge of recent changes to the AICPA and the NYSSCPA Code of Professional Conduct and New York State law; to familiarize participants with ethics enforcement programs in place in New York; as well as to provide a general overview of ethics concepts, discuss common ethical dilemmas, and provide ethics resources for practitioners in all practice areas.

Please join us for this exciting event!

Please RSVP without delay in order to reserve your seat, using the coupon below.
NOTE: YOU MUST REGISTER TO ATTEND. Those not registered will not be allowed to attend the CPE presentation.

How to register online:
Please note: All registration (dinner and CPE) is being handled by the NYSSCPA. The Nassau Chapter will not be taking registration for this program.

You can register: online at www.nysscpa.org
by phone: 800-537-3635
or by mail with the coupon on this page.

To register for: Ethics CPA Update: General Ethics
Course Code: 42032415
Member: $10.00
Nonmember: $20.00

To register for cocktails and dinner and CPE session:
Course Code: 45030412
Member: $70.00
Nonmember: $80.00
For additional information, please contact Lelia Dickenson at:
dickenson@nysscpa.org or 212-719-8366

COUPON
Mail to: Foundation for Accounting Education
P.O. Box 10490
Uniondale, NY 11555-0490

☐ 45030412- I will attend cocktails and dinner and CPE presentation at 5:30 p.m. (check-in begins at 5:00pm)
☐ 42032415- I will attend the CPE presentation only at 6:45 p.m. (check-in begins at 6:30pm)

Enclosed is my check for $_____________, payable to the Foundation for Accounting Education.

Name:______________________________________
Firm Affiliation:______________________________
Address:_____________________________________
Telephone:__________________________________
Fax:________________________________________
E-mail:_____________________________________

Chartered 1953
NASSAU CHAPTER
www.nysscpa.org

VOLUME 58 ISSUE 5
Nassau Chapter Practice Continuity Committee

Cocktail Hour

Invites all CPAs to an evening of open discussions and mingling

**THURSDAY, January 16, 2014, 6pm to 9:30pm**

On Thursday, January 16, 2014 the Nassau Chapter Practice Continuity Committee will hold our annual “Networking Cocktail Reception” at Wickers Restaurant. This event is a beneficial meet and greet occasion for anybody interested in expanding their knowledge of the latest practice continuation and succession planning techniques in an informal friendly environment.

This venue will provide you with the opportunity to:

- Discuss potential succession plans among your peers.
- See what actions your peers have taken to protect their practices.
- Share thoughts and concerns about the future of your practice with other CPAs.
- Discuss the difficulties encountered in attracting and retaining younger staff.

**Location:** Wickers Restaurant  
(206 W. Old Country Road, Hicksville, N.Y. 11801)

Cost $25.00 per person pre-registered, paid in advance. Includes hor d’ oeuvres, beer, wine, soda & coffee  
($30 per person at the door)

Please email your RSVP to sgordon@wmrcpa.com.

Make checks payable to NYSSCPA- Nassau Chapter and mail to:

Wild Maney & Resnick, LLP  
20 Crossways Park North, Suite 412  
Woodbury, NY 11797  
516-364-8888

**Sponsored By:**  
JeanAnn Romano, Paychex  
631-360-2700 ext: 46424  
jromano@paychex.com
UPCOMING MEETINGS & EVENTS

Practice Continuity Committee
Practice Continuation Agreements

Friday, January 24, 2014
Mr. Alex Resnick, CPA, Partner with Wild, Maney & Resnick, CPA’s
Mr. Ken Gross, of PACE Professional Services
Thomas Maisero of Wilsner, Elser, Moskowitz, Edelman & Dicker LLP

Practice Continuity Committee
Practice Continuation Agreements

Friday, January 24, 2014 - On Parade Diner
7980 Jericho Turnpike Woodbury, NY 11797 • Phone: (516) 364-1870

Ginette Morris         Tel: (516) 681-1121
Craig Morris & Company Fax: (516) 681-1203
356 South Oyster Bay Road, Syosset, NY 11791 E-mail: ginette@morriscpas.com

Dear Ginette:

☐ I will be attending the breakfast meeting at 8:00 AM.

☐ Enclosing is my check for $_______ at $20.00 per person (must be received by noon, Thursday, January 23rd) or;

☐ I prefer to pay $_______ at $25.00 per person at the door. (Walk-ins may be limited due space availability).

Checks are payable to NYSSCPA, Nassau Chapter.

Name: ____________________________________________________________________________________________

Firm Affiliation: __________________________________________________________________________________

Address: __________________________________________________________________________________________

Phone: ____________________________________________________________________________________________

Email: ____________________________________________________________________________________________
UPCOMING MEETINGS & EVENTS

NYSSCPA – NASSAU CHAPTER

TECHNICAL TAXATION COMMITTEE MEETING

January 28, 2014

Topics:

- 3.8% Net Investment Tax
- Patient Protection & Affordable Care Act
- Final Capitalization Regulations

CPE: 3 Credits Pending

Course Code: TBA

Time: 7:30 am Breakfast/Registration
- 8:00 am–10:30 am Seminar

Place: Milleridge Inn
- 585 North Broadway, Jericho

Cost: $30 which includes buffet breakfast

Checks are Payable to:
- NYSSCPA - Nassau Chapter

Committee Chairpersons:
- Robert Schaffer, CPA
- Robert Barnett, CPA, Esq.
- Iola Damante, CPA

Please note: Meetings are subject to change.
Notifications will be sent to all registered attendees via email should this occur.

Registration:

January 28, 2014

Milleridge Inn
- 585 North Broadway
- Jericho

Please email, fax or mail your response to:
Iola Damante, CPA (idamante@rem-co.com)
Raich Ende Malter Co. LLP
- 90 Merrick Avenue, 8th Floor
- East Meadow, NY 11554
- Phone: 516-228-9000
- Fax: 516-228-9122

☐ I will attend. Enclosed is a check for $30 per person, payable to NYSSCPA – Nassau Chapter

Name: ________________________________
Firm Affiliation: ________________________________
Address: _______________________________________
City/State/Zip: ___________________________________
Phone: _________________________________________
Cell: ___________________________________________
Email: _________________________________________
CPA Cert #: ________________________________

Signature: ______________________________________
Date: ________________________________________
NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING

January 29, 2014

Topic: Bank Financing for CPAs – Loan Rangers
Joint Meeting with NCCPAP

A joint NYSSCPA and NCCPAP roundtable discussion with various Metropolitan area banks (Signature Bank, Capital One, Community National Bank & Chase). The bankers will discuss with us what they are looking for in regard to Financial Statements and the accountant’s role in the banking process. The accountants will discuss our side on the issues and how we can mutually benefit each other.

Moderated By: Eliot Lebenhart, CPA
               Robert Brown, CPA of NCCPAP

CPE: Two Credits Pending

Time: 8:00–10:00 am – Breakfast (Be prompt!)

Place: On Parade Diner
       7980 Jericho Turnpike, Woodbury

Cost:* $25 per person, pre-paid only
       $30 per person, at the door

Checks are Payable to: NYSSCPA - Nassau Chapter

Chairpersons:
Scott Sanders, CPA, CFP, CGMA, CFS®, PFS
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA
Alex Resnick, CPA

We look forward to seeing you there!

*Refund/Credit Policy: If you send payment and are unable to attend the monthly meeting, we will issue a credit to you which will expire in six months. There are no refunds.

Please note: Meetings are subject to change.
Notifications will be sent to all registered attendees via email should this occur.
NYSSCPA Nassau / Suffolk Joint Chapter - Cooperation with Bankers and Other Credit Grantors Committee

Invites you to the

Annual Joint Nassau/Suffolk Chapter Meeting:

An Evening of Networking with Special Guest Speaker
John Lizzo, LIA Economist

Sponsored By: Capital One Bank and Ace Payroll

Thursday, January 30, 2014
Crest Hollow Country Club – Woodbury, NY
6:00 pm – 8:30 pm
Networking, Cocktails, Buffet Dinner

$60 in advance – cash or check
$70 walk-in (not pre-registered)
RSVP REQUIRED by January 16, 2014

Open to all NYSSCPA members, bankers, and other professionals

Please attach a list of names/business cards if paying for more than one attendee:

Name: ____________________________ Firm: ____________________________
Address: ____________________________
Phone: ____________________________ Email: ____________________________
I am a: CPA _________ Banker _________ Other _________
# of People attending _________ Enclosed Amount $ __________

Please make checks payable to: NYSSCPA Nassau Chapter

Mail to: Neal Korenberg, CPA
Castellano Korenberg & Co., CPA’s, P.C.
313 W. Old Country Road, Hicksville, NY 11801

Questions: Phone (516) 937-9500
Fax (516) 932-0485
Email: cpinto@ck-co.com
UPCOMING MEETINGS & EVENTS

Nassau Chapter
Scott Sanders, CPA
Robert Barnett, CPA
Philip Kanyuk, CPA
Lynne Fuentes, CPA
Christine Hallahan, CPA
President
President Elect
Vice President
Treasurer
Secretary

DISCOUNTED SPONSOR AND ADVERTISING RATES

FOR THE MAY 8, 2014 INSTALLATION DINNER CHAPTER EVENT

EXTENDED TO JANUARY 31, 2014
SIGN UP AND PAY BY DEC. 31, 2013
TAKE 20% OFF CONTRACT RATES

SIGN UP AND PAY BY FEB. 28, 2014
TAKE 10% OFF CONTRACT RATES
NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING

February 21, 2014

Topic: Tax Season Issues - Roundtable Discussion
- Firm Policies Relating to Tax Season Including Overtime and Staffing
- Passing on Fee Increases to Clients
- Issues Related to Delayed Start of the Filing Season
- NII Tax Impact
- New Tax Rates Including Capital Gains & Dividends
- Phase-out of Personal Exemptions
AND MORE!

Moderated By: Scott Sanders, CPA, CFP, CGMA, CFS®, PFS
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA
Alex Resnick, CPA

CPE: Two Credits Pending

Time: 8:00–10:00 am – Breakfast (Be prompt!)

Place: On Parade Diner
7980 Jericho Turnpike, Woodbury

Cost:* $25 per person, pre-paid only
$30 per person, at the door

Checks are Payable to:
NYSSCPA - Nassau Chapter

Chairpersons:
Scott Sanders, CPA, CFP, CGMA, CFS®, PFS
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA
Alex Resnick, CPA

We look forward to seeing you there!

*Refund/Credit Policy: If you send payment and are unable to attend the monthly meeting, we will issue a credit to you which will expire in six months. There are no refunds.

Please note: Meetings are subject to change. Notifications will be sent to all registered attendees via email should this occur.

NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
REGISTRATION:

February 21, 2014
On Parade Diner
7980 Jericho Turnpike
Woodbury, NY 11797

Please pre-register by calling Jean at 516-938-5219
or you can email her at jtownsend@st-cpas.com
or fax this page to 516 938-0491
Please mail your check to:
Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
Jericho, New York 11753-1317

☐ I am enclosing a check for $_______ at $25 per person, payable to NYSSCPA – Nassau Chapter

☐ I will be using my credit memo, which I will bring with me to the meeting.

Name: ________________________________
Firm Affiliation: _______________________
Address: ______________________________
City/State/Zip: _________________________
Phone: ________________________________
Cell: _________________________________
Email: ________________________________
CPA Cert #: ___________________________
Signature: _____________________________
Date: _________________________________
You’re Invited to Our

Family Financial Literacy Fair

Brought to you by the Financial Literacy Committee of the
NYS Society of CPAs, Nassau Chapter

Saturday, May 3, 2014
10:00 am to 2:00 pm
at
Commerce Plaza
YES Community Counseling Center
152 Center Lane
Levittown, NY 11756
516-342-9236

The fair will include lots of fun and exciting hands-on activities for kids and their families, as well as live entertainment.

For more information contact Karen Tenenbaum at 631-465-5000 or ktenenbaum@litaxattorney.com.

Sponsorships available.
Open to the Public.
61st Annual Installation Dinner
NYSSCPA Nassau Chapter

Thursday May 8, 2014
Crest Hollow Country Club
8325 Jericho Turnpike
Woodbury, NY 11797
6:30 pm

Showcase Your Firm & Benefit Your Charity

Featuring CPA Community Outreach

In recognition of:

Island Harvest
Long Island's Food Bank
UPCOMING MEETINGS & EVENTS

RESERVE YOUR SEAT TODAY

61st Annual Installation Dinner

NYSSCPA Nassau Chapter

$100* per person (Tables of 10—$950)
Please submit your registration form no later than Thursday May 1, 2014

Registration Form:

Name:_________________________
Firm Name:_____________________
Firm Address:___________________

Telephone:_____________________
Email:_________________________
Print names of people attending:
1._____________________________
2._____________________________
3._____________________________
4._____________________________
5._____________________________
6._____________________________
7._____________________________
8._____________________________
9._____________________________
10.____________________________

Please seat me with person or firm:
________________________________________________________________________

Payment:

Name on Card:_____________________
Company Name:___________________
Address:_________________________

Telephone:_____________________
Email:_________________________
Credit Card #:___________________
Expiration Date:____ Security Code____
Signature:_______________________ date:________

Checks payable to:
NYSSCPA—Nassau Chapter
Mail check with this form to:
Ashley Flynn
C/O Capell Barnett Matalon & Schoenfeld
100 Jericho Quadrangle, Ste. 233
Jericho, NY 11753

Questions:
For questions, contact Ashley at:
Telephone: (516) 931-8101
Email: aflynn@cbmslaw.com

* A portion of the ticket price will be donated to the NYSSCPA Foundation for Accounting Education (FAE) College Scholarship Account
Expand Your Knowledge — Join A Committee

Committee Service Application

Professional associations serve an important function of performing for its individual members projects that cannot be done as effectively, if at all, individually.

Nassau Chapter members have the opportunity to advance their knowledge and meet other professionals with similar interests. Our Chapter is made of many technical committees to assist our members in staying current on a wide variety of topics.

Use the coupon to join a committee today!

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Name: ________________________________
Firm Affiliation: ________________________________
Address: ________________________________
City/State/Zip: ________________________________
Phone: ________________________________
Email: ________________________________

Please forward your response to:
Phil Kanyuk
Phone: 631-719-3456 • Fax: 631-719-3353
Baker Tilly
125 Baylis Road, Suite 300, Melville, NY 11747.

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NASSAU CHAPTER
NYSSCPA

SPONSORSHIP

If you wish to sponsor any Nassau chapter or committee events, please download our sponsorship packet at

The Woman’s Focus Group held its Annual Spring Luncheon on November 15, 2013 at Millridge Inn in Jericho. The luncheon opened with networking. The room was filled with energy and camaraderie as approximately 70 women connected and rekindled both personal professional relationships. This was our first fashion show and it proved to be a tremendous success, as the feedback was extremely positive. The wardrobe was provided by Popi of Cache, located at the Walt Whitman Mall in Huntington. Each model looked stunning and displayed elegance clothed in the beautiful array of suits, evening wear, jewelry, clutches, and scarves. Prizes were later raffled and everyone enjoyed the afternoon.

Many thanks to Popi of Cache and her colleagues, to our models, to Lisa Haynie, my co-chairs, Geri Gregor, Toni-Ann Dalton and Liz Oberg, and to all of the attendees who make the Woman’s Focus Group possible. A special thanks to so many who donated business attire for Dress for Success to help another woman in need! The Woman’s Focus Group Fall Luncheon will be held in May, 2014. We look forward to seeing you all there. In the meantime, happy holiday and best wishes for a wonderful New Year!

Christine Hallahan, CPA
Wagner, Ferber, Fine & Ackerman, PLLC
237 West 35th Street, Suite 1001, New York, NY 10001
Tel: (212) 576-1829 • Fax: (212) 576-1555
Email: challahan@wffacpa.com
EVENT HIGHLIGHTS

Young CPA “Neturkeying” Event

The Attorneys and Accountants joint “Neturkeying” event was held on November 26th at Carlyle on the Palace in Plainview. A good evening was had by all at this fun, memorable event.

Robert Barnett, Neil Katz, Jill Scher, Craig Wolman, Kristina Albarella, Alan Schwartz, Christopher Bourell, Kathy Becker, Christina Yaccarino, Scott Sanders

Attendees enjoying the wine tasting

Lots of networking going on ....

Robert Katz, Brian Gordon

Chris Luna, Mark Meinberg, Alan Klein

Kristina Albarella, Jill Scher, Kathy Becker

Christine Hallahan, Scott Sanders

Christine Hallahan, Lisa Haynie
All Day Tax Conference

The NYSSCPA Nassau Chapter held its All Day Tax Conference on December 7th & 8th at the Long Island Marriott in Uniondale.

Pictured to the Right: NYS Residency Issues were discussed in a panel, consisting of (from left to right): Christopher Bourell, Esq., Yvonne Cort, Esq. and Karen Tenenbaum, Esq., CPA.

Pictured Below: Brad Polizzano and Christopher Bourell spoke on the tax implications of gambling in their speech, “Gambling and Gaming Issues: The Tax Man Always Wins” at the NYSSCPA Nassau Chapter All Day Tax Conference
If you wish to advertise in the NYSSCPA Nassau Chapter Newsletter promoting your business or self, please contact:

Vivian Levy

e-mail: VivianLevy1@gmail.com
INFORMATION AND HOTLINES

Have a Tax Problem?
The following members of the Taxtion Committee are available to help answer your questions:

**General:**
- Robert S. Barnett, CPA, Esq., MS (taxation)  (516) 931-8100
- Jack Angel, CPA  (516) 487-1494
- Robert Lusthaus, CPA, Esq.  (516) 937-1366
- Karen J. Tenenbaum, Esq. LLM (Tax), CPA (IRS & NYS) (631) 465-5000
- Robert J. Schaffer, CPA  (516) 937-9500

**Taxing Authorities**
- Ruth Sattig Betz, CPA (NYS) (516) 249-1919
- Noelle T. Geiger, Esq. (IRS & NYS) (516) 336-2447
- Yvonne Cort, Esq. (IRS & NYS) (631) 465-5000
- Brian Gordon, CPA (NYS) (516) 510-6041

**Emergency Assistance Hotline**
The committee member to call in the event of the disability or death of a member is:
- John Kearney, CPA  (516) 746-5980

**Accounting and Auditing Technical Questions Hotline Volunteers**
- Thomas O. Linder, CPA (631) 462-1213
- Fred R. Goldstein, CPA  (516) 249-2882

**Estate and Personal Financial Planning Committee Technical Questions Hotline Volunteers**
- Eric Kramer, CPA, Esq.  (516) 227-0738
- Richard Zerah, CPA/PFS, CFP, CMFC  (516) 735-4717
- Scott Sanders, CPA, PFS, CGMA, CFP, CFS  (516) 938-5219

**Newsletter Committee**
Newsletter produced by
The Public Relations and Marketing Group
www.theprmg.com

- **Lynne M. Fuentes, CPA**
  307-10 Hicksville Rd.
  Bethpage, NY 11714

- **Michael Gaines, CPA**
  Friedman LLP
  50 Charles Lindbergh Blvd., Suite 510
  Uniondale, NY 11553

- **Lisa Haynie, CPA**
  Katz Bernstein & Katz, LLP
  6900 Jericho Turnpike, Suite 100 W
  Syosset, NY 11791

- **Edwin Kliegman, CPA**
  78 Harbor Lane.
  Massapequa Park, NY 11762

- **Shannon Stevens**
  The Public Relations and Marketing Group
  156 North Ocean Avenue
  Patchogue, NY 11772

- **Vivian Levy**
  NYSSCPA - Nassau Chapter
c/o Sanders Thaler Viola & Katz LLP
  350 Jericho Turnpike, Suite 1,
  Jericho, NY 11753
  vivianlevyl1@gmail.com

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**Nassau Chapter Newsletter Deadlines**
All submissions are due three weeks prior to issue date.
Email submissions to: nassaunewsletter@nysscpa.org

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The newsletter is downloadable at: www.nysscpa.org

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**NYS Society of Certified Public Accountants**

**CHANGE FORM**

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Address: ____________________________________________________

City/State/Zip: ____________________________________________

Home Phone: _______________________________________________

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Firm Name: ________________________________________________

Firm Address: _____________________________________________

City/State/Zip: ____________________________________________

Business Phone: ___________________________________________

Chapter Member: [ ] Yes [ ] No

Please send all mail to: [ ] Firm [ ] Home (Specify Chapter) ______________________

[ ] I would like to receive an email with a direct link to the newsletter on nysscpa.org

Return this form to:
Xio Fox, NYSSCPA, 14 Wall Street, New York, NY 10005

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www.nysscpa.org

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